

115.0000 ANNEXATION

115.0002 Annexation By City. In a city annexation proceeding, the city and the county are not required to reach an agreement for the transfer of property tax revenues; a property tax transfer agreement is void if reached by the city and the county after expiration of the 30-day negotiation period; and a certificate of filing is void that is issued with respect to a petition presented more than 60 days after the last signature was affixed. OAG 12/7/88 (No. 88-501, Vol. 71, p. 344).

115.0005 Date Of Annexation. An annexation is considered complete (i.e., valid and binding with respect to its boundaries and its taxing authority as to public agencies and person affected), from the date of execution of a certificate of completion. However, an annexation is considered effective (i.e., providing formal notification to all persons in the county about the annexation) from either (1) the date fixed in the terms and conditions of the local agency commission resolution or (2) the date of recording the certificate of completion with the county recorder, if no effective date has been fixed in the terms and conditions of the resolution. Pursuant to Government Code sections 54903 and 57204, an annexation is actually implemented for purposes of property taxation only when a statement of boundary change has been filed with the State Board of Equalization, the county assessor, and the county auditor. C 12/13/2000.

115.0010 Tax Rate. The Property Tax Relief Act of 1972, as amended, authorizes a local agency, after annexing territory where an election is not required to effectuate the annexation, to levy a tax rate in the annexed territory equal to that within the remainder of the local agency without a tax rate election. OAG 1/30/74 (No. CV 73-253, Vol. 57, p. 76).